

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

MARVIN BLACHURA and
JUDITH BLACHURA,

Plaintiffs,

Case No. 10-12074

vs.

HON. GEORGE CARAM STEEH

INTERNAL REVENUE SERVICE,

Defendant.

_____ /

ORDER DENYING MOTION FOR RECONSIDERATION [DOC. 36]

On March 8, 2011 this court entered an opinion and order granting defendant IRS' motion to dismiss. Plaintiffs filed this timely motion for reconsideration on March 17, 2011.

Local Rule 7.1(g)(3) of the Local Rules of the United States District Court for the Eastern District of Michigan provides:

[M]otions for rehearing or reconsideration which merely present the same issues ruled upon by the court, either expressly or by reasonable implication, shall not be granted. The movant shall not only demonstrate a palpable defect by which the court and the parties have been misled but also show that a different disposition of the case must result from a correction thereof.

The court finds that plaintiffs' motion simply reiterates earlier arguments which have been previously considered and addressed. Accordingly,

IT IS ORDERED that plaintiffs' motion for reconsideration is hereby DENIED.

So ordered.

Dated: April 4, 2011

S/George Caram Steeh
GEORGE CARAM STEEH
UNITED STATES DISTRICT JUDGE

CERTIFICATE OF SERVICE

Copies of this Order were served upon attorneys of record on April 4, 2011, by electronic and/or ordinary mail and also to Marvin Blachura and Judith Blachura at 4260 Ledgestone, Waterford, MI 48329.

S/Josephine Chaffee
Deputy Clerk